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扩大需求的财政政策研究

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扩大需求的财政政策研究

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内容提要

需求不足是困扰当今世界经济的一个主要难题，1998 年以来也成为我国经济生活中的主要矛盾。解决需求不足问题已成为我国宏观经济政策的一项最主要的任务。自“罗斯福新政”开始的国际实践经验表明，财政政策是克服需求不足和经济衰退的一个最为主要的手段。因此，如何运用财政政策来治理我国的需求不足问题已成为理论界和实践部门急需探讨和研究的重要课题。

本论文共分 6 章。第 1 章是导论，首先简要介绍了选题的背景和研究的动机。其次重点对扩大需求的财政政策进行解释，认为不采用西方扩张性财政政策的叫法是为了更直观地反映政策的目的和更全面地反映政策的手段；而不采用积极财政政策的叫法是因为积极财政政策可以划分为窄、中、宽三种范围，笔者采用的是“中口径的积极财政政策”，而且积极财政政策不是一个规范的学术词汇，主要是相对财政政策职能作用弱化的状况而提出来的。最后概括了本论文的 16 条主要观点以及介绍了论文的篇章结构。

第 2 章对扩大需求财政政策进行理论分析，着重分析了财政政策在意愿总需求小于意愿总供给中的一般作用，并指出扩大需求财政政策发挥作用的 5 个方向以及作用的机制。同时，简要介绍和分析了西方凯恩斯学派、新古典综合派、新剑桥学派、货币学派、供给学派、理性预期学派、公共选择学派和新凯恩斯主义学派对扩大需求财政政策的各种政策主张，以及从中得到的 3 点主要启示：一是要全面发挥财政政策手段；

二是要着眼于财政政策的微观效应；三是要注意实施财政政策的制度效应。

第 3、4 章主要探讨扩大需求财政政策在国际国内的实践。对国际实践的分析得出一些可供借鉴的经验，其中最为重要的一条就是要吸取日本教训，审时度势，准确把握扩张性财政政策的进入时机、淡出时期、退出时期。而对我国实践的分析得出，根据 IS—LM 模型，我国货币政策对扩大需求效力不大，而财政政策具有较大的作用空间。同时认为我国实施的积极财政政策具有 5 个主要特点：一是政策重心侧重于增发国债，扩大政府支出；二是按照市场经济公共财政的要求，优化了财政支出的结构，增加了基础设施的投资，加大了转移支付的力度；三是在不降低税收收入水平前提下，对税收政策进行“有增有减”的结构性调整；四是重视通过税费改革降低企业和居民的负担；五是一开始就考虑扩大政府支出要尽量避免出现“挤出效应”现象。

第 5 章专门对我国实行积极财政政策的效果进行评析。认为我国实行的积极财政政策成绩很大，对当期经济增长和长期经济发展都起到重要作用，推进了市场经济和公共财政的发展，积累了宏观调控的经验。但是，积极财政政策的实际效果与预期效果还有一定差距，主要是未能有效带动民间投资和消费的增长，经济回升不稳定。同时，对制约我国积极财政政策效果发挥的外在和内在因素进行了分析和探讨。

最后一章即第 6 章认为我国积极财政政策淡出或退出必须具备两个条件：一是民间投资和消费出现持续的、明显的增长；二是价格全面持续下降的趋势得到根本扭转，并持续稳定在一定的区间水平上。而我国现在尚未具备这样的条件，还必须继续实行积极财政政策，并加以进一步完善。该部分还对积极财政政策完善的原则、应该注意把握的问题和

完善的具体途径进行分析，认为：1.我国国债发行还有不小的空间，必须继续保持甚至加大国债发行的力度，同时提高国债使用的效率；2.允许地方政府发行地方债券，降低中央财政风险；3.要按照公共财政的要求和扩大需求的需要，调整财政支出结构和方向，越位的领域要退出、缺位的领域要进入；4.我国目前已经积蓄了相当的减税空间，必须通过减税降低企业和居民的负担水平；5.通过“取消一批、改税一批、剥离一批、规范一批”的行政事业性收费制度改革，分清政府和市场的职责，减轻企业和社会负担，营造良好的市场经济环境；6.要缩小不同社会群体间的收入分配差距，规范收入分配方式；7.要完善社会保障体系，降低人们对未来消费预期的不稳定性。要通过发债来补充社保基金，并减持部分国有资产，用于补充社会保障基金和偿还社保的债务；8.要加强财政、货币、价格等宏观经济政策的协调配合。

关键词：需求不足 财政政策 扩大需求

厦门大学博硕士论文摘要库

Abstract

Scant demand is the main Problem with that today's world economy is beset, it has also become the principal contradiction which occurred in our nation's economic life. Solving the problem of scant demand has become the main task of our country's macroeconomic policy. Beginning from the Roosevelt New Policy, the international practice showed that fiscal policy has been the most important mean to surmount scant demand and economic recession. Therefore, how to take advantage of fiscal policy to settle the scant demand problem has become the important research topic that the theory circles and the practical departments are badly in need of studying and researching.

This thesis is divided into 6 chapters. Chapter 1 is the Introduction. Firstly, the writer briefly introduced the background of the topic and the motives of the research. Secondly, the writer put emphasis on explaining the fiscal policy of expansion demand, considering that without using of the wording of Western Expansive Fiscal Policy was for the purpose of more directly and comprehensively reflecting the policy's aim and means; Without using the wording of Positive Fiscal Policy was for the reason that Positive Fiscal Policy may be divided into three scopes of narrow, middle and wide ones. The writer utilized the wording Middle Positive Fiscal Policy. Positive Fiscal Policy is not a standard academic word, it's presented mainly in accordance with the weaking conditions of fiscal Policy's function Finally, the writer summarized the key 16 viewpoints and introduced the structure of this thesis.

In Chapter2 the writer analysed the theory of Expansion Demand Fiscal Policy, stressing on the general function of fiscal policy when volitional total demands were less than volitional total supply; and pointed out the five directions of Expansion Demand Fiscal Policy in play and the mechanism of the function. At the

mean time, the writer briefly introduced and analysed the various policy suggestions, such as Keynes Economics, Neo-Classical Synthesis, Neocambridge School, Monetary School, Supply-Side Economics, School of Rational Expectation, School of Public Choice, School of Neo-Keynes. From the above schools the writer got 3 inspirations: 1. We should comprehensively bring the means of fiscal policy into full play; 2. We should have the eyes on the microeffect of fiscal policy; 3. We should pay attention to the system effect of carrying out fiscal policy.

In Chapter 3 and 4 mainly the writer probed into the international and domestic practice of Expansion Demand Fiscal Policy. From the analysis of the international practice, the writer summarized some learned experiences, the most important one was the Japanes Lesson. We should make a correct assessment of the situation, precisely handling the entrance, fading out and seceding time of the expansive fiscal policy. The writer obtained a conclusion from the analysis of our country's practice that, our nation's currency policy has little influence on expanding demands according to IS-LM model, however, fiscal policy owns a larger space to play. Meanwhile, the writer thought that our nation's positive fiscal policy has 5 main peculiarities:

1. The emphasis of the policy focused on the adding of issuing national debts, and enlarging the government expenditure;
2. According to the requirements of public finance and market economy, the policy made the fiscal expenditure into fine structure, raising the investment on infrastructure and strengthening the transfer payment ability;
3. Subject not to reduce the tax revenue level, the policy carried on structural ajustment to "Increasing and Decreasing" tax policy;
4. The policy paid attention to lighten the burden on enterprises and residents through taxation and charges reform;
5. From the very beginning, the policy considered of avoiding the phenomenon of "Squeezing Out Effect" by expanding government expenditure.

In Chapter 5 the writer specially commented on the effect of our country's Positive Fiscal Policy. The writer considered that Positive Fiscal Policy has

achieved a great success, and played an important role on today's economic growth and long-term economic development; it has promoted the development of market economy and public finance, and accumulated macrocontrol experience. Anyhow, Positive Fiscal Policy's actual results were different from the desired results. The main problem was Positive Fiscal Policy hadn't effectively lead the increasing of civil investment and consumption, the business upswing was not stable. At the same time, the writer analysed and probed into the external and internal elements that restricted the development of our country's Positive Fiscal Policy.

In chapter 6, the last chapter, the writer considered that the fading out or withdrawing of our country's Positive Fiscal Policy must obtain two requirements: 1. Civil investment and consumption are keeping continuous and obvious growth; 2. The trend of price comprehensively and continuously reducing was basically reversed, and continuously stabilized on a certain internal level. Our country hasn't yet possessed these conditions, we must continue to carry on Positive Fiscal Policy and make a further improvement. This Part also analysed the principle of perfecting Positive Fiscal Policy, the problems that should be noticed and grasped and the specific measures of improving. The writer thought: 1. There is relatively not very small space of issuing national debts, we must maintain and even enlarge the ability of issuing national debts, and develop the usage rate of national debts at the meantime; 2. We should permit local governments to issue local debts, decreasing the finance risk of central government; 3. According to the requirements of public finance and expansion demands, we should adjust the structure of fiscal offside area, entering into the vacant area; 4. Our country has a respectively big space of reducing taxes, we must lighten the burden of taxation on enterprises and residents by the way of abatement of taxes; 5. Through the reform of administrative institution charges system of "canceling a lot, changing taxes a lot, separating a lot, standardizing a lot", we should lighten the burden on enterprises and residents, building a

fine market economy environment; 6. We should minimize the income and distribution difference of different social classes, standadizing the income and distribution way. 7. We should perfect the social security system, reducing the desired unstabiliby of the people's future consumption. We should replenish social insurance funds through issuing debts, and reduce to hold some parts of the state-owned assets to supplement social insurance funds and repay the social insurance; 8. We should strengthen the coordination on finance, currency and price, etc.

Keywords: scant demand fiscal policy expanding demand

目 录

内容提要·····	(1)
Abstract·····	(1)
1. 导 论·····	(1)
1.1 选题背景与研究动机·····	(1)
1.1.1 选题背景·····	(1)
1.1.2 研究动机·····	(2)
1.2 对扩大需求财政政策的解释·····	(3)
1.3 主要观点·····	(6)
1.4 篇章结构·····	(9)
2. 扩大需求财政政策的理论分析·····	(10)
2.1 财政政策与社会总供需平衡的一般分析 ·····	(10)
2.1.1 社会总供需的内涵和外延·····	(11)
2.1.2 总供需的平衡与失衡·····	(13)
2.1.3 扩大需求财政政策的作用方向和作用机制 ·····	(16)
2.2 扩大需求财政政策的各种主张及其启示·····	(18)
2.2.1 凯恩斯主义的财政政策主张·····	(18)
2.2.2 新自由主义的财政政策主张·····	(26)
2.2.3 新凯恩斯主义的财政政策主张·····	(31)
2.2.4 启示·····	(31)

5.2 制约积极财政政策作用效果发挥的外在因素

..... (75)

5.2.1 政府职能转变落后于经济发展的需要, 民间投资依然
受到严重制约..... (75)

5.2.2 金融政策调整滞后, 至今未能为国内非国有经济提供
稳定的融资渠道..... (76)

5.2.3 政府部门利益严重干扰了市场经济的秩序, 加重了企
业的负担, 挫伤了企业进一步投资创业的积极
性..... (77)

5.2.4 居民收入增幅和收入预期下降, 农村消费水平低下,
导致“消费不足”与“消费不起”并存..... (77)

5.2.5 经济结构性过剩问题的解决尚需时日..... (78)

5.3 制约积极财政政策作用效果发挥的内在因素

..... (79)

5.3.1 政策工具比较单一..... (79)

5.3.2 政府支出对民间投资和消费缺乏带动性
..... (80)

5.3.3 政策实施的市场条件不够完善..... (81)

5.3.4 积极财政政策的实施缺乏其他政策的有效配合
..... (82)

6. 完善我国扩大需求财政政策的思考..... (84)

6.1 积极财政政策退出的条件及其我们的选择..... (85)

6.1.1 积极财政政策退出的条件..... (85)

6.1.2 我们的选择..... (86)

6.2	完善我国扩大需求财政政策的若干原则·····	(88)
6.3	完善扩大需求财政政策必须重点把握的若干问题 ·····	(90)
6.4	进一步完善扩大需求财政政策的途径·····	(91)
6.4.1	继续保持国债发行力度，提高国债使用效率 ·····	(91)
6.4.2	允许地方政府发行地方债券·····	(97)
6.4.3	调整财政支出结构和方向·····	(102)
6.4.4	降低宏观税负水平，调整税收结构，全面促进经济增长 ·····	(106)
6.4.5	彻底改革各项收费制度·····	(114)
6.4.6	努力增加城乡居民收入·····	(116)
6.4.7	完善社会保障体系，降低人们对未来消费预期的不稳定性 ·····	(118)
6.4.8	加强财政、货币、价格等宏观经济杠杆的协调配合 ·····	(120)
	主要参考文献·····	(124)
	后 记·····	(129)

1. 导 论

1.1 选题背景与研究动机

1.1.1 选题背景

1997 年下半年，亚洲爆发了严重的金融危机，其蔓延的程度和造成的影响远远超出人们的意料。在这次危机中，我国是亚洲表现最好、受危机直接影响最小的国家，但间接所受到的冲击和影响仍然是巨大的。我国贸易出口增长幅度明显下滑，吸引外资难度加大。更为严重的是，我国经济开始全面出现买方市场，内需不足和通货紧缩趋势日益明显和突出。两者叠加在一起，使我国社会经济中一些深层次的矛盾日益突出出来，我国的经济发展面临着前所未有的困难局面。面对如此严峻的国际国内经济形势，如何扩大需求、拉动经济增长成为国家经济生活的头等大事。像以前一样，中央启用了货币政策这一重要政策工具，在 1996 年 5 月 1 日至 1998 年 7 月 1 日两年多的时间里，连续 5 次降低存贷款利率，并在 1998 年初取消国有商业银行贷款限额控制，改按资产负债比例管理和风险管理办法进行控制，并降低准备金利率。但是，出乎人们的意料，货币政策迟迟没有产生明显的效果，难以遏制经济继续下滑的趋势。在这种情况下，人们怀疑货币政策手段的运用是否陷入了凯恩斯的“流动性陷阱”？政府部门和理论界达成基本共识，党中央做出正确决策，启用财政政策来拉动经济增长。从 1998 年下半年开始，我国正式实

施以增发国债为主要内容的积极财政政策。

1.1.2 研究动机

从 1998 年到 2001 年，我国共增发国债 5100 亿（其中 1998—2000 年增发国债 3600 亿元，带动地方、部门、企业和银行贷款配套资金 7500 亿元），重点支持了国民经济和社会发展急需的交通、教育、水利、生态、环保等基础设施建设项目以及企业技改和高新技术产业化。同时还调整了税收政策，提高了部分商品出口退税率，停止征收固定资产投资方向调节税，对储蓄存款利息收入恢复征收个人所得税。此外，还取消了三批抑制消费的行政事业性收费和基金、附加等，1999 年至 2001 年三次提高了国家机关和企事业单位工作人员工资，提高低收入者收入水平。经过积极财政政策和其他宏观经济政策的实施，抑制了经济下滑的趋势并实现一定的回升。据统计，我国 1998 年、1999 年、2000 年 GDP 分别增长 7.8%、7.1% 和 8%，积极财政政策分别贡献 1.5 个百分点、2 个百分点和 1.7 个百分点。应该说，积极财政政策在我国运用效果是好的、成绩是巨大的。

但是对于积极财政政策的各项措施执行至今，我国经济出现了较大转机，保持了较快的增长后，理论界对于是否继续实施这一政策，众说纷纭，莫衷一是。有的认为，积极财政政策本来就是“无奈之举”，现在经济有一定回升了，应尽快停止，否则尽管可能因此收眼前之利，但却埋下隐患，将来必受其害；有的认为，我国可动用的实际发债空间已经不多，要正视可能产生的财政风险，注意警惕存在的通胀压力，适时把握和控制减发国债；有的认为，当前我国的许多政策还不到位，还需要

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